



DEPARTMENT OF THE NAVY
OFFICE OF THE CHIEF OF NAVAL OPERATIONS
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OPNAVINST 4040.39D
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OPNAV INSTRUCTION 4040.39D

From: Chief of Naval Operations

Subj: NAVY EXPEDITIONARY TABLE OF ALLOWANCE POLICY

Ref: (a) SECNAVINST 5400.15C
(b) Navy Regulations, 1990
(c) 10 U.S.C
(d) SECNAVINST 5000.2F
(e) DoD Instruction 5000.02 of 23 January 2020
(f) CJCSI 5123.01H
(g) NAVFACINST 4423.1J
(h) NETCINST 1500.19
(i) DoD 7000.14-R, DoD Financial Management Regulation, June 2017
(j) CJCSM 3150.24E

1. Purpose.

a. To provide policy and assign responsibilities for the development, modification and management of an expeditionary unit's table of allowance (TOA).

b. This instruction has been substantially revised and should be reviewed in its entirety. The intent of this revision is to support the development of comprehensive TOAs, accounting for non-deployable materiel that supports training, including initial accessions training and readiness efforts in garrison, thus improving risk assessments at the resourcing and programing levels.

2. Cancellation. OPNAVINST 4040.39C.

3. Scope and Applicability.

a. The provisions of this instruction pertain to the processes for developing, modifying and managing TOAs authorized by the Office of the Chief of Naval Operations (OPNAV) applicable resource sponsors for Navy Expeditionary Combat Command, naval beach groups, naval special warfare and other expeditionary forces. TOAs are developed and maintained through a collaborative and iterative process with expeditionary forces, type commanders (TYCOM), system commands (SYSCOM) and OPNAV resource sponsors; a process managed by Naval Facilities Engineering Command (COMNAVFACENGCOM). Applicability of this instruction includes service common equipment utilized by Naval Special Warfare Command (COMNAVSPECWARCOM).

b. The responsibilities assigned by this instruction are supportive of the responsibilities and authorities assigned in references (a) through (c) for determining capability requirements and establishing the relative priority of those requirements. For the purposes of this instruction, COMNAVSPECWARCOM is a TYCOM with the corresponding TOA related roles and responsibilities.

4. Background. An OPNAV resource sponsor-approved TOA is an important element of expeditionary forces and is integral to many of its operational and business processes. The processes to develop, modify and manage TOAs have matured over time, shifting from informal requirements processes, to formal outlined business rules and processes. Across the Navy enterprise, materiel solutions have evolved to provide for accountability and interoperability, with an emphasis on fielded solutions that incorporate allowances for unit-level training and readiness. A TOA is the allowance document that identifies the materiel solutions authorized for a unit to train, certify and conduct assigned warfare mission areas. A TOA serves as an element to the planning, programming, budgeting and execution process; provides guidance for initial outfitting and recapitalization of the force; and establishes a baseline for reporting readiness.

5. Policy.

a. Basis in Deployable Unit of Action. To the extent practicable, develop a TOA for a deployable unit of action, consistent with approved requirements documents. A TOA will reflect a unit of action's full materiel requirement for force generation and employment. Pooled or forward-positioned modular capability sets designed for specific employment or force generation applications may provide the best balance of flexibility and affordability; OPNAV resource sponsors may authorize such capability sets based on thorough risk assessment.

b. TOA Source Documentation. OPNAV resource sponsor-approved requirements documents will shape TOA development. Requirements mapping assures that materiel solutions are traceable to validated requirements and that associated risk decisions take into consideration clear force generation and employment concepts. OPNAV resource sponsors may approve the use of draft or conceptual documents where force generation timeliness is paramount, as operational commanders may have assigned tasks beyond the scope of a unit of action's established missions. The type and number of documents included in the TOA development process will depend upon the purpose and capability of the force and may include:

(1) Required operational capabilities (ROC) and projected operational environments (POE);

(2) Activity manpower documents or fleet manpower documents;

(3) Doctrinal concepts of employment;

- (4) Communications requirements analyses;
- (5) Mission, function, task directives;
- (6) Fleet readiness manuals;
- (7) Navy tactical tasks;
- (8) Navy tactics, techniques and procedures;
- (9) Navy training system plans;
- (10) Unit-level concept of operations;
- (11) Tactical standard operating procedures;
- (12) A Naval Special Warfare Force Training Readiness Manual;
- (13) Training course control documents;
- (14) Resource requirements lists;
- (15) Other approved governing documents.

c. TOA Systems and Materiel Solutions. According to reference (d), OPNAV resource sponsors must identify, define, validate, make affordability determinations and prioritize required mission capabilities and allocate program resources to meet those requirements and needs through the Planning, Programming, Budgeting and Execution System. SYSCOMs are accountable for the administration of assigned acquisition programs. SYSCOMs have authority, responsibility and accountability for life-cycle management of all acquisition programs within their cognizance.

(1) Total Ownership Cost. Reference (d) and reference (e) dictate total ownership cost be considered in all phases of the capabilities development and acquisition management processes, with a goal to minimize total life-cycle cost.

(2) Interoperability. Interoperability is the ability of systems, units or forces to provide data, information, materiel and services to and accept the same from other systems, units or forces; and to use the data, information, materiel and services so exchanged to enable them to operate effectively together. Reference (f) mandates consideration of interoperability with Joint Forces in all materiel solution decisions. Within Navy expeditionary forces, Marine Corps interoperability is a paramount concern for achieving objectives set forth in concepts of distributed maritime operations, littoral operations in contested environments and expeditionary

advanced base operations. Replacement of current systems with common systems must be coordinated with the applicable TYCOMs and units of action to ensure interoperability and maintain capability. During TOA development processes, document any decisions regarding interoperability.

d. Major Uses of TOAs.

(1) Authorization Document. A TOA lists the authorized equipment for each unit of action to requisition and maintain on-hand. A TOA also provides a means to standardize equipment throughout the expeditionary forces or across multiple units. Because TOAs derive from validated requirements, all items in a TOA will be traceable to a specific capability. TOAs must not include data on personnel, ammunition, fuel or administrative items (e.g., General Services Administration fleet vehicles).

(2) Logistics Support. A TOA is a grouping of equipment, materiel and supplies required for an expeditionary unit to perform assigned missions in an expeditionary or austere environment for a specified time. A TOA and its associated facilities and assemblies are complete entities detailed to the stock number-level. By specifying requirements in terms of TOA elements, the user can rapidly and concisely communicate necessities to materiel and logistics managers.

(3) Database of Record. COMNAVFACENGCOM will maintain approved TOA datasets in the OPNAV-approved database. The database contains the authoritative list of required materiel and equipment for Navy expeditionary forces. TOA datasets are a critical input for all phases of the resource allocation process.

e. TOA Structure. TOA design supports unit mobility requirements by grouping capabilities within deployable units of action. Using a hierarchical data structure, capabilities are further detailed to individual line items. Reference (g) provides additional specific TOA structure guidance.

f. TOA Development. TOAs are developed as directed by OPNAV resource sponsors and maintained until the mission is no longer applicable or recommended for cancellation. The process to develop a new TOA begins with a detailed review of a unit of action's required capabilities, followed by a definition of the TOA structure and identification of systems and materiel solutions required to fulfill the identified capabilities. The user will review the proposed TOA and submit via the TYCOM to their OPNAV resource sponsor for final approval.

g. Materiel Defined in TOA. Materiel required to meet the objectives of this instruction will be included in a unit of action's TOA, regardless of funding source or program. In addition to materiel directly supporting a ROC and POE, this listing will include:

(1) Training Items. TOAs will include and clearly identify materiel supported by validated training and readiness requirements. Training and readiness equipment will typically mirror equipment used to meet a unit's assigned missions, representing a capacity increase to deployable materiel solutions. A training or readiness asset may differ from its deployable counterpart -- for example, simulators are recognized training aids that increase proficiency in a cost effective manner. OPNAV resource sponsors will review and approve TOA additions on a case-by-case basis for materiel required to meet training and readiness objectives that are not specific capacity increases to an approved deployable item. Where fiscally prudent, OPNAV resource sponsors may authorize major end item allowances in coordination with other stakeholders, such as Navy Education and Training Command, for supporting a Navy Training System Plan requirement. In line with the end-to-end process defined in reference (h) for managing training requirements, close coordination between Director, Expeditionary Warfare (OPNAV N95), Expeditionary Readiness Branch (OPNAV N834) and Navy Education and Training Command will include plans for training solution sustainment.

(2) Medical and Dental Items. Authorized medical allowance list (AMAL) and authorized dental allowance list (ADAL) materiel are organic unit assets and are a part of a unit's TOA. AMALs and ADALs are modular in standardized configurations, or assemblages, to minimize deviations for embarkation and transportation requirements. AMALs and ADALs must be captured in a unit's TOA by assemblage number, which will be cross-referenced to a complete assemblage list developed and maintained by Naval Medical Logistics Command within the Naval Assemblage Information Logistics System.

(3) Contingency Requirements. Equipment capabilities essential to enabling expeditionary advanced base operations, littoral operations in contested environments, distributed maritime operations or other OPNAV resource sponsors-endorsed expeditionary doctrine or concepts may be managed in a TOA due to their relationship to essential Navy contingency requirements.

(4) Commercial-Off-the-Shelf (COTS). The current pace of technology advances often allow Navy expeditionary forces to reduce capability gaps through COTS. COTS items that address validated requirements will be captured in a unit of action's TOA.

(5) Non-SYSCOM Supported Materiel Solutions. Essential expeditionary materiel solutions -- such as personal gear issue or protective personal equipment -- supported by other Department of Defense or U.S. Government agencies, or are TYCOM procured, must be maintained in the TOA.

h. TOA Modification.

(1) The process to change an approved TOA depends on the magnitude, quantity and timeline required to implement changes. Significant modifications, such as a major rewrite of

requirements documents, will be addressed via a formal TOA review. Depending on the scope of the requested change, a formal review can be implemented for an entire TOA, certain sections of a TOA or specific capability-set sub-component. This type of formal review may consider multiple TOAs. The TOA change process generally falls into one of three categories as listed in subparagraphs 5h(1)(a) through 5h(1)(c):

(a) A capacity change seeks to either increase or decrease the quantity of items already in the TOA and is processed via an allowance change request as documented in reference (g). The request is usually based on field experience, usage data and “lessons learned.”

(b) A technical change seeks to update an existing materiel solution due to obsolescence, supply availability, phase replacement, technology refresh or variant change. Technical changes are primarily a SYSCOM responsibility. The intent of a technical change is to allow the SYSCOM to keep assigned materiel up-to-date and procurable with active stock numbers. Technical changes replace SYSCOM-approved solutions with a similar approved solution that meets the same capability requirements. These changes must not intentionally increase or affect capability. While technical changes may be initiated by a formal allowance change request for significant changes, minor technical corrections can be made with a 30-calendar day e-mail notification to all affected TYCOMs. Technical change implementation may proceed baring O-5 or GS-14 disapproval within the 30-day notification period.

(c) A capability change seeks to either add or remove a capability to a TOA and requires a high standard of analytic rigor in concert with reference (f). A capability change is ultimately processed as either a TOA change through a formal TOA review or a requirements memorandum published by an OPNAV resource sponsors as a response to a fleet-generated statement of need or other correspondence defining an operational requirement (such as a memorandum for the record).

(2) A SYSCOM may approve an allowance change request with an extended cost difference of \$500,000 or less. The expense investment threshold still applies, defined in reference (i), as pertaining to purchases of non-centrally managed items with a unit cost of more than \$250,000. All allowance change requests will include e-mail notification to COMNAVFACENGCOM and the appropriate OPNAV resource sponsor of the expeditionary force within 30 calendar days to update the TOA data set. The OPNAV resource sponsor must approve allowance change requests over \$500,000.

(3) All approved TOAs will be reviewed for currency at least every 6 years. The periodic review need only be as comprehensive as necessary to determine if major or minor modifications are required. COMNAVFACENGCOM will report status of periodic reviews to OPNAV resource sponsors and cognizant TYCOMs.

6. Responsibilities.

a. OPNAV N95.

(1) Lead, coordinate and execute the processes required to develop, modify and manage TOAs consistent with this instruction.

(2) Formulate the doctrine and policy for all Navy expeditionary forces; and approve TOAs and any changes that affect mission capability.

(3) Coordinate with other OPNAV resource sponsors as needed to approve initial TOA structure, quantities, TOA release, major revisions, capability changes and allowance change requests.

(4) For initial TOA development or OPNAV resource sponsors -approved capability changes:

(a) Issue program and resource sponsor requirements memorandum to convey program guidance and validated requirements to applicable SYSCOMs and COMNAVFACENGCOM for notification of an approved change to a TOA.

(b) Ensure approved source requirements documents are available.

(5) Provide oversight of the TOA process and guidance to other participants as applicable.

(a) In the case of the disestablishment of a mission or unit of action, provide the written guidance authorizing the TOA cancelatio

(b) Approve all allowance change requests over \$500,000.

(6) Coordinate with OPNAV N834 and other resource sponsors as needed to assess logistics supportability and maintenance plans for initial TOA release and capability changes.

(7) Approve waivers for deviations from policy outlined in paragraph 6 of this instruction.

b. OPNAV N834.

(1) Continually assess TOA impacts on operations and maintenance requirements for Navy Expeditionary Combat Command assigned forces.

(2) Coordinate with OPNAV N95 and other resource sponsors as needed to assess logistics supportability and maintenance plans for initial TOA release and capability changes for Navy Expeditionary Combat Command assigned forces.

c. Fleet and TYCOMs.

(1) Support the TOA development and modification processes according to reference (g), with an emphasis on articulating capabilities and force integration issues.

(2) Provide initial TOA capability requirements analysis by mapping approved ROC and POE requirements to Navy mission-essential task lists or other authoritative documents and by assisting SYSCOMs in linking materiel solutions to required capabilities and tasks.

(3) Assess existing TOAs to ensure allowance documents continue to provide the capabilities required to accomplish units' missions; to identify and achieve efficiencies; and to modernize commands' abilities.

(4) Provide technical guidance, reports and other tools to assist operational commanders in TOA management and sustainment.

(5) Review and endorse TOAs for submission to OPNAV resource sponsors in a timely manner.

(6) Submit an allowance change request for a required capacity or technical change.

(7) Notify OPNAV resource sponsors of existing or anticipated capability gaps.

(8) Coordinate TOA data entry services for TYCOM procured and managed materiel solutions with COMNAVFACENGCOM.

d. COMNAVFACENGCOM.

(1) Implement SYSCOM-approved allowance change requests. Review capacity and technical changes over \$500,000 and submit with SYSCOM and TYCOM coordination to OPNAV resource sponsors for approval.

(2) Develop and modify TOAs:

(a) Ensure systems and materiel solutions required by a unit to conduct its assigned mission are identified and documented in the approved OPNAV database.

(b) Coordinate TYCOM and SYSCOM participation in the TOA development process.

(c) Ensure requirements are traceable to approved source documents. Evidence of requirements traceability must be submitted to the OPNAV resource sponsor during the TOA development process.

(d) Coordinate the TOA structure development process with OPNAV resource sponsors and applicable TYCOMs.

(e) Enter validated requirements into the approved OPNAV database.

(3) Manage TOA data within the OPNAV resource sponsors-approved database:

(a) Maintain an official database for OPNAV resource sponsors-approved TOAs and ensure data integrity within the repository.

(b) Ensure relevant data is available to all stakeholders in order to support reporting requirements.

(c) Provide type unit characteristics data for use in the Joint Operation Planning and Execution System, as required by reference (j) and supplied by cognizant SYSCOMs.

(d) Publish an annual TOA development and review schedule that has been coordinated with OPNAV resource sponsors, SYSCOMs and TYCOMs; provide quarterly status updates.

(e) Enter and maintain SYSCOM-generated data into the approved OPNAV database on a reimbursable basis, as needed and captured by a memorandum of agreement.

(f) Ensure data entry for programs without an identified SYSCOM, or as directed by OPNAV resource sponsors.

e. **SYSCOMs.**

(1) Support the TOA development and change processes as documented in reference (g), with an emphasis on identifying systems and materiel solutions in the form of capability sets for areas of assigned responsibility per reference (a). Where materiel solutions are cross-assigned to multiple SYSCOM areas of responsibility, coordinate with the impacted SYSCOMs to ensure equipment interoperability.

(2) Propose or process capacity, configuration and technical changes according to policy detailed in paragraph 5 of this instruction.

(3) Enter and maintain stock numbers and assemblies in the TOA database to ensure identified systems and materiel solutions are accurately documented or provide data to COMNAVFACENGCOM for entry on a reimbursable basis.

7. Action. COMNAVFACENGCOM will update reference (g) within 360 days of the date of this instruction. Addressees will carry out the responsibilities contained herein and implement procedures contained in reference (g).

8. Records Management.

a. Records created as a result of this instruction, regardless of format or media, must be maintained and dispositioned per the records disposition schedules located on the Department of the Navy Assistant for Administration, Directives and Records Management Division portal page at <https://portal.secnav.navy.mil/orgs/DUSNM/DONAA/DRM/Records-and-Information-Management/Approved%20Record%20Schedules/Forms/AllItems.aspx>.

b. For questions concerning the management of records related to this instruction or the records disposition schedules, please contact the local records manager or the OPNAV Records Management Program (DNS-16).

9. Review and Effective Date. Per OPNAVINST 5215.17A, OPNAV N95 will review this instruction annually around the anniversary of its issuance date to ensure applicability, currency and consistency with Federal, Department of Defense, Secretary of the Navy and Navy policy and statutory authority using OPNAV 5215/40 Review of Instruction. This instruction will be in effect for 10 years, unless revised or cancelled in the interim, and will be reissued by the 10-year anniversary date if it is still required, unless it meets one of the exceptions in OPNAVINST 5215.17A, paragraph 9. Otherwise, if the instruction is no longer required, it will be processed for cancellation as soon as the need for cancellation is known following the guidance in OPNAV Manual 5215.1 of May 2016.

10. Information Management Control. OPNAV RCS-6 has been assigned to the data collection contained in paragraph 7d(3)(d).



D. L. ODOM
Director, Expeditionary Warfare

Releasability and distribution:

This instruction is cleared for public release and is available electronically only via Department of the Navy issuances Web site, <https://www.secnav.navy.mil/doni/default.aspx>.